

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Business Services			
73	Business services	1.9	1.6	0.8
731	Advertising	3.6	2.7	1.0
7311	Advertising agencies	4.4	3.5	1.5
7312	Outdoor advertising agencies	4.8	3.5	2.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5.4	4.6	1.8
7322	Adjustment and collection services	10.2	8.4	3.5
733	Mailing, reproduction, commercial art and photography, and stenographic services	2.0	1.9	1.2
7331	Direct mail advertising services	3.2	2.5	1.5
7334	Photocopying and duplicating services	6.1	5.8	4.2
7335	Commercial photography	4.0	4.9	3.1
7336	Commercial art and graphic design	4.1	3.6	2.6
7338	Secretarial and court reporting services	5.6	3.9	4.3
734	Services to dwellings and other buildings	5.2	3.5	2.7
7342	Disinfecting and pest control services	9.7	7.1	2.7
7349	Building cleaning and maintenance services, n.e.c	5.6	4.0	3.2
735	Miscellaneous equipment rental and leasing	3.3	3.2	1.8
7352	Medical equipment rental and leasing	7.9	6.8	2.5
7353	Heavy construction equipment rental and leasing	5.5	5.2	1.8
7359	Equipment rental and leasing, n.e.c	4.2	4.3	2.4
736	Personnel supply services	6.4	7.7	2.8
7361	Employment agencies	4.6	3.1	3.6
7363	Help supply services	7.3	9.0	3.4
737	Computer programming, data processing, and other computer related services	2.5	2.3	1.7
7371	Computer programming services	6.4	7.1	5.2
7372	Prepackaged software	5.3	5.1	1.8
7373	Computer integrated systems design	7.9	6.9	4.1
7374	Computer processing and data preparation and processing services	2.2	2.1	0.9
7375	Information retrieval services	3.2	3.4	2.0
7376	Computer facilities management services	5.6	4.6	2.6
7377	Computer rental and leasing	2.4	3.3	2.3
7378	Computer maintenance and repair	6.1	5.5	4.3
7379	Computer related services, n.e.c	8.3	6.9	3.2
738	Miscellaneous business services	4.6	3.0	2.4
7381	Detective, guard, and armored car services	5.1	5.6	2.5
7382	Security systems services	4.0	4.1	1.6
7384	Photofinishing laboratories	7.2	6.9	0.6
	Legal Services			
81	Legal services	2.4	2.1	1.7
	Engineering, Accounting, Research, Management, and Related Services			
87	Engineering, accounting, research, management, and related services	1.5	1.5	0.8
871	Engineering, architectural, and surveying services	2.7	3.0	1.6
8711	Engineering services	3.5	3.6	1.9
8712	Architectural services	6.6	5.0	3.3
8713	Surveying services	6.3	7.5	2.7
872	Accounting, auditing, and bookkeeping services	3.9	4.0	1.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	4.3	3.4	2.8
8731	Commercial physical and biological research	8.1	6.8	3.1
8732	Commercial economic, sociological, and educational research	6.8	7.1	3.4
8734	Testing laboratories	11.6	10.3	4.3
874	Management and public relations services	2.5	2.1	1.8
8741	Management services	7.2	6.2	3.7
8742	Management consulting services	3.2	3.3	2.2
8743	Public relations services	7.0	5.8	2.4
8744	Facilities support management services	4.6	4.8	1.9
8748	Business consulting services, n.e.c	3.3	3.6	1.8

Table A-4.2. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1997 and 1998**

Sources of receipts	Receipts		Year-to-year ratio 1998/1997	Percent of total dollar volume	
	1998	1997		1998	1997
Total	2.5	2.4	1.7	(X)	(X)
Computer integrated systems	8.6	7.0	6.4	8.3	6.5
Custom computer programming and software design ..	8.9	9.2	6.2	6.8	7.8
Prepackaged computer software design, development, and production	5.3	5.4	2.7	4.3	5.0
Information retrieval services	6.8	6.8	3.5	6.7	6.8
Computer processing and data preparation services ...	3.4	2.9	2.0	4.4	3.5
Computer facilities management services	9.2	12.3	11.4	8.8	11.9
Computer rental and leasing	2.3	2.2	1.9	2.2	3.2
Maintenance and repair of computers and peripheral equipment	7.6	6.2	5.9	7.4	5.8
Computer consulting	4.0	6.0	4.5	4.1	5.6
Other computer services	5.8	5.8	4.1	5.7	5.9
All other receipts	4.8	5.6	4.8	4.9	6.0

X Not applicable.